

FOREWORD

Section 409 of the Unemployment Insurance Code provides that the Appeals Board may designate decisions as precedents. The Employment Development Department and Appeals Board Administrative Law Judges are controlled by these precedents except as modified by judicial review. Section 11425.60 of the Government Code requires the Appeals Board to publish an Index of its precedents. This Index is published to provide the public knowledge of and access to the precedents.

The Index has been divided into four sections. The first section is a Topical Index, which provides a descriptive word organization of the Precedent Decision. The second section is a Code Citation Index. All citation references are from the Unemployment Insurance Code. The third section is a listing of precedents which have been overruled, superseded or modified by subsequent precedents, court decision, or statutory amendment. The fourth section is a Conversion Table of decisions previously not precedential, but elevated to precedent status pursuant to section 409 of the Unemployment Insurance Code.

The precedents are numbered sequentially. Because there are different subject matters covered by the precedents, each precedent has been given a letter designation relating to the subject matter. The letter "B" relates to benefit decisions; the letter "D" relates to disability decisions; the letter "M" relates to miscellaneous matters; the letter "R" relates to ruling decisions; and the letter "T" relates to tax matters. Each precedent is designated by the letter P, followed by the letter designation, which is in turn followed by the precedent number. For example, P-B-1 refers to Appeals Board Precedent Benefit Decision No. 1. In the interest of conserving space, these abbreviations have been used throughout the Indexes.

Prior to the Board's empowerment to designate precedent decisions, it published nonprecedent Benefit Decisions. As the Board has been issuing precedents for over thirty years, and in light of the enactment of section 11425.60 of the Government Code, reference to those nonprecedent decisions has not been included in these Indexes. Pursuant to its powers under section 409 of the Unemployment Insurance Code, the Board has elevated 199 of its previous nonprecedent decisions to precedent. The fourth section included herein provides a Conversion Table of those decisions.

In addition to the Index, the Appeals Board publishes a Digest of its precedents. Both the Index and Digest may be obtained through the Appeals Board. In addition, each appeals office maintains copies of all the precedents for use by the public.

CYNTHIA K. THORNTON, Chair
Unemployment Insurance Appeals Board